

EMPLOYER
RIGHTS &
RESPONSIBILITIES

UNDER THE
MISSISSIPPI
DEPARTMENT OF EMPLOYMENT
SECURITY LAW



**MISSISSIPPI DEPARTMENT OF
EMPLOYMENT SECURITY
(MDES)**

**1235 Echelon Parkway
P. O. Box 1699
Jackson, Mississippi 39215-1699**

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FOREWORD

To You, The Employer:

You pay the taxes, which support the Employment Security Program.

Your contributions to the Mississippi Unemployment Insurance Fund are used to pay unemployment benefits to qualified claimants, benefits that sustain the purchasing power of the individual, the community, and the State during periods of involuntary unemployment. Your contribution rate may be affected by the promptness and accuracy with which you submit reports, pay taxes, and supply information to the Mississippi Department of Employment Security (MDES).

The taxes, which you pay directly to the Federal government, finance the employment service system and provide funds for meeting the cost of administering the unemployment insurance program. The Employment Security Program is vital to the economic health of the state, nation and community, and affects your business directly or indirectly. Your payroll taxes, therefore, constitute an investment. To protect that investment, it is essential that you understand your rights and responsibilities under the Mississippi Department of Employment Security Law and cooperate with the Department in providing for an efficient and economical administration of the unemployment insurance program, employment service placement system, and related programs.

This Handbook has been prepared to give employers and the general public information. It is designed to be used primarily by those who are responsible for hiring and discharging workers, for examining and completing unemployment claim notices, and in preparing payrolls and tax forms. It gives general information that will be of interest to the public.

This Handbook does not take precedence over or set aside in any way the Mississippi Department of Employment Security Law and Regulations of the Department. Specific information on any phase of the program may be secured from the Field Representative or the Workforce Investment Network (WIN) Job Center in your area (*See Directory of WIN Job Centers, Pages 37-39*) or by writing directly to the Mississippi Department of Employment Security, Post Office Box 1699, Jackson, MS 39215-1699.

Unemployment Insurance is a BRIDGE between the unemployed worker's last job and another job. Benefits are provided by the program during the time the individual is out of work and cannot find suitable work.

Unemployment Insurance is a Federal-State Program

The application of Federal laws deals primarily with the conditions which must be met by the states in order that the state and employers in the state may be afforded benefits granted under the Federal law.

Effective January 1, 1985, the Federal Unemployment Tax Act levied a 6.2% payroll tax on employers with one or more employees on any portion of one day a week in each of 20 different weeks in a calendar year and described the conditions which must be met by the state law to entitle the employers in that state to a credit against this tax.

The state unemployment insurance law provides for unemployment benefits to be paid unemployed workers who meet specified conditions of eligibility. All funds collected under a state law may be used only for the payment of unemployment insurance benefits.

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UNEMPLOYMENT INSURANCE

In behalf of the interests of the unemployed, the employers, and the general public, the Mississippi Department of Employment Security (MDES) strives to determine that unemployment benefits are paid only to those claimants who are eligible in all respects and that benefits are properly charged to employers for experience rating purposes. This cannot be accomplished without the full cooperation of the employer.

This section of the Handbook sets forth the basic eligibility requirements for benefits, disqualification provisions of the law, and explains the employer's responsibilities in relation to unemployment insurance claims. The material contained herein indicates why it is important for the employer to promptly supply accurate information regarding the claimant's last day of work, reason for separation from work, and offers of work. In most instances, specific instructions are given for the completion and submission of such information.

MDES maintains all of its wage records and claim files according to the worker's Social Security account number. In corresponding with the Department about any particular claim or claimant and in giving notice about non-charging an employer's experience rating account with benefits paid, always give the name and Social Security number of the worker(s) or claimant(s) involved.

BENEFITS

Any individual can file a claim for unemployment insurance benefits by reporting to the nearest Workforce Investment Network (WIN) Job Center of MDES and completing an application. The individual will be requested to furnish his/her name, address, Social Security number, the name and address of the last employer and the employer prior to the last employer, as well as, the last day worked and the reason for separation from each employment. Identification, such as a Social Security card or drivers' license, will be requested.

Form UI-501.a, Notice to Employer of Claim Filed and Request for Information, will be computer generated to the separating employer at the time the individual's application is entered in our computer system. The individual's reason for separation is included on the form mailed to the last employer. Instructions on the completion of the form are provided to the employer. The employer should give as much information as possible regarding the individual's separation from employment. This information is used by the Department to determine if the individual was separated from their employment due to a lack of work situation, if the individual voluntarily left their employment, if the individual was discharged for misconduct connected with their employment, refused an offer of suitable work, or was separated due to a labor dispute. Any information regarding the individual's ability to work and availability for work should be furnished by the employer on Form UI-501.a and returned as indicated on the form.

Notice of a Refusal of an Offer of Suitable Work

An employer has the responsibility of notifying the Department in writing within 14 days of the date of a refusal of an offer of suitable work. The notice should give the date and details of the work offered and should identify the claimant involved by name and Social Security number.

In giving details of a refusal of an offer of suitable work, the employer should state the type of work offered, hours, rate of pay, whether permanent or temporary, and the reason given by the individual for refusing the work.

MONETARY ELIGIBILITY

A valid claim for unemployment insurance benefits is established only if the individual qualifies monetarily and establishes a benefit year. To accomplish this, the individual must have wages in insured work in his base period equal to forty (40) times his weekly benefit amount, must have been paid wages in insured work during at least two (2) quarters of his base period, and have no less than \$780 in the base period quarter in which he had the

most earnings. Listed below are common unemployment insurance terms and the definition of each:

BASE PERIOD

The base period of a claim includes the first four (4) of the last five (5) completed calendar quarters immediately preceding the effective date of the claim.

EFFECTIVE DATE

The effective date of a new initial claim is the preceding Sunday of the week in which the claim is filed. Backdated claims are allowed under certain situations.

EXAMPLE:

An individual files a claim for unemployment insurance benefits on Wednesday, July 7, 2004. The effective date of the claim is the preceding Sunday, July 4, 2004, and the base period includes all wages earned by the individual with all covered employers during the period April 2003 through March 2004. This time period covers the second, third, fourth quarters of 2003 and the first quarter of 2004.

WEEKLY BENEFIT AMOUNT

The weekly benefit amount of a claim for unemployment insurance benefits is 1/26 of the total wages in the highest quarter of the base period. However, the maximum weekly benefit amount allowed at this time is \$210.

MAXIMUM BENEFIT AMOUNT

The maximum benefit amount of a claim for unemployment insurance benefits is twenty-six (26) times the weekly benefit amount or one-third of the total base-period wages, whichever is less.

BENEFIT YEAR

A benefit year is established for a period of fifty-two (52) weeks beginning with the effective date of the claim. *A benefit year is only established if the individual meets the monetary requirements of the Mississippi Department of Employment Security Law.*

EXAMPLE:

The claimant filing for unemployment insurance benefits has worked and earned wages with employers as defined by MDES Law during each quarter of the base period. Employer 1 reported wages for the claimant in the amount of \$11,000.00 for each of the second and third quarters of 2003. Wages were reported by Employer 2 for the claimant in the amount of \$11,500.00 for the fourth quarter of 2003 and the first quarter of 2004. Total base-period wages equal \$45,000.00. The claimant has base-period wages in at least two (2) quarters of the base period and at least \$780.00 in one quarter. Since this part of the monetary formula has been satisfied, the weekly benefit amount can be determined by dividing the total wages in the highest quarter (\$11,500.00) by 26. $\$11,500.00/26 = \442.31 . The maximum weekly benefit amount allowed by state law at this time is \$210.00. So, the claimant's weekly benefit amount is \$210.00. The maximum benefit amount allowable is 26 times the weekly benefit amount or one-third of the total base-period wages, whichever is less. $26 \times \$210.00 = \5460.00 . $\$45,000.00$ (total base-period wages) $/3 = \$15,000.00$. The claimant's maximum benefit amount is \$5200.00. The last step in computing the monetary formula is to determine if the claimant has earned forty (40) times the weekly benefit amount. $40 \times \$210.00 = \8400.00 . In this scenario, the claimant qualifies monetarily for unemployment insurance benefits and will be issued a Monetary Determination advising the beginning and ending dates of the benefit year, the weekly benefit amount, the maximum benefit amount and the quarterly wages reported by each base-period employer.

FORMEXR-21

This is a computer-generated form that is mailed to all base-period employers at the same time the Notice of Monetary Eligibility is mailed to the claimant. The purpose of this form is to advise each base-period employer the percentage of his potential chargeability if benefits are paid, and request the employer to furnish detailed information regarding the individual's separation from his employ-

ment if the separation was for *any reason other than lack of work*. Benefit Regulation #10 states the employer has fourteen (14) days to respond to this request. *Any employer who fails to furnish disqualifying information within the time specified will be charged their proportionate share of any benefits paid.* **The employer should maintain a copy of the completed EXR-21.**

TOTAL UNEMPLOYMENT

An individual is totally unemployed if he/she performs no work and earns no wages during any week.

PART-TOTAL UNEMPLOYMENT

An individual is part-totally unemployed if he/she works less than full time and earns less than his weekly benefit amount plus \$40 during any week. This type individual is required to report any earnings or work during each week filed. The amount of earnings in excess of \$40 is deducted from the individual's weekly benefit amount, and, if otherwise eligible, is issued a benefit check for that week. *On occasion, the employer may be requested to furnish earnings information. If so, the employer should respond based on the specific dates requested.*

BENEFIT ELIGIBILITY REQUIREMENTS

An individual filing for unemployment insurance benefits is required to meet the following eligibility requirements of the Mississippi Department of Employment Security Law:

1. Report to the nearest MDES WIN Job Center to register for work and to file a claim for unemployment insurance benefits as instructed.
2. File a claim each week he is totally or partially unemployed as instructed.
3. Participate in reemployment services in accordance with a profiling system established by the Department.

4. Be eligible for unemployment insurance benefits and unemployed for a waiting period of one (1) week during each benefit year.
5. Be able to work. Unemployment insurance benefits are not paid to those individuals who are not able to work.
6. Be available for work. The individual must remain in the labor market, must make a reasonable effort to secure work, and must be willing to accept suitable work when offered. Unemployment insurance benefits are not paid to an individual who removes himself from the labor market and does not want to work.

DISQUALIFICATIONS

In addition to the eligibility requirements of the Mississippi Department of Employment Security Law, Section 71-5-513 of the MDES Law states that an individual shall be disqualified from the receipt of benefits if:

1. The individual voluntarily left work without good cause. Individuals who leave work of their own volition when there is a choice of remaining employed are usually considered to have voluntarily left work without good cause. Marital, filial and domestic circumstances and obligations, including pregnancy, are not deemed good cause for voluntarily leaving work. The disqualification begins the day after the individual left work voluntarily without good cause and continues for each week until the individual has returned to employment and earned eight (8) times his/her weekly benefit amount. The burden of proof in this situation is on the individual to prove good cause for voluntarily leaving work. The courts have generally interpreted "good cause" to mean work related or other conditions that would result in the average qualified workers giving up his employment.
2. The individual was discharged from his/her employment due to misconduct connected with his/her work. Misconduct is viewed as behavior that shows a willful and wanton disregard for the

employer's interest; deliberate violation of standards of behavior the employer has a right to expect or which show a disregard for these standards. On the other hand, mere inefficiency, carelessness and negligence without harmful intent do not constitute misconduct. Whether or not carelessness and negligence constitute misconduct depends on the degree and/or recurrence. An individual shall not be found guilty of misconduct for the violation of a rule unless the employee knew or should have known of the rule, the rule was lawful and reasonably related to the job environment and performance, and the rule was fairly and consistently enforced. The disqualification for misconduct is the same as voluntarily leaving without good cause. The disqualification begins the day following the separation and extends until the individual has returned to employment and earned eight (8) times his/her weekly benefit amount.

3. The individual makes a false statement or a false representation of facts, or willfully fails to disclose a material fact for the purpose of obtaining or increasing benefits. The individual's maximum benefit allowance shall be reduced by the amount of benefits paid during any such week or disqualification. An additional disqualification shall be imposed for a period not to exceed fifty-two (52) weeks. The length of disqualification and the time when such period begins is determined at the discretion of the Department according to the circumstances.
4. The individual fails without good cause to either apply for available, suitable work when directed by the Department or fails to accept an offer of suitable work. This issue involves a process of determining if the claimant was actually given a bona fide offer of work and the suitability of such work. If the claimant refused the offer of work, it must be determined if the claimant had good cause for refusing such offer. In making this determination, the Department will consider among other factors the degree of risk involved to the claimant's health, safety, and morals, his physical fitness and prior training, his experience and prior earnings, his length of unemployment and prospects for securing local work in his customary occupation,

and the distance of the available work from his residence. The disqualification imposed for a refusal of a referral or a refusal of suitable work is for a period not to exceed twelve (12) weeks beginning with the date of refusal.

5. The Department determines that the claimant is unemployed due to a stoppage of work that exists because of a labor dispute at the place where the claimant is or was last employed. This disqualification will not apply if it is determined that the claimant:
 - is not participating in or directly interested in the labor dispute that caused the stoppage of work;
 - is unemployed due to a stoppage of work by an unjustified lockout provided the lockout was not brought about by such individual acting alone or with other workers in concert; and
 - does not belong to a grade or class of workers participating in or directly interested in the dispute.
6. The claimant has received or is attempting to receive unemployment insurance benefits from another state.
7. The claimant is receiving or has received a pension or retirement payment that a base-period employer has maintained or contributed on behalf of the claimant. If the pension or retirement payment is less than the claimant's weekly benefit amount, the claimant will be entitled to reduced benefits, if otherwise eligible.
8. The claimant is receiving or has received remuneration in the form of a back pay award or other compensation allocable to any week, whether by settlement or otherwise. Any benefits previously paid for weeks of unemployment shall constitute an overpayment and the employer prior to payment shall deduct such from the award to the employee. The employer should promptly transmit this amount to the Department for application against the claimant's overpayment. The removal of any charges made against the employer as a result of such previously paid benefits will be applied to the calendar year and the calendar quarter in which the overpayment amount is

transmitted to the Department. No attempt will be made to relate such credit to the period to which the award applies. Any amount of overpayment deducted by the employer and not transmitted to the Department will be subject to the same procedures for collection as is provided for contributions.

Benefits paid to an eligible individual will be charged against the experience-rating record of the base-period employers in the proportion that each base-period employer paid wages. Benefits will not be charged to an employer's experience-rating record if the Department determines the individual:

1. Voluntarily left the employ of such employer without good cause attributable to the employer.
2. Was discharged by such employer for misconduct connected with his work.
3. Refused an offer of suitable work by such employer without good cause.
4. Is still working for such employer on a regular part-time basis under the same employment conditions as hired. However, benefits will be charged against an employer's experience-rating record if an eligible individual is paid benefits who is still working for such employer on a part-time "as needed" basis.
5. Was hired to replace a United States serviceman or service-woman called to active duty and was laid off upon the return to work by that individual unless such employer is a state agency or other political subdivision or instrumentality of the state.
6. Was paid benefits during any week while in training with the approval of the Department based on Section 71-5-513B and 71-5-513C of the MDES Law.

BENEFIT APPEAL RIGHTS

The claimant, the separating employer and all base-period employers whose experience-rating record could potentially be charged for benefits paid the claimant will be promptly notified in writing when a determination is made on an individual's initial claim for unemployment insurance benefits or when an amended determination is made. The claimant, the separating employer or any base-period employer has the right to file an appeal based on the initial or amended determination issued.

Appeal Rights-Benefit Eligibility Determinations

When an initial claim determination is made, the claimant or employer has the right to file an appeal within 14 days of mailing of the notice of determination. The appeal may be filed by a letter directed to MDES or through the nearest WIN Job Center, where proper forms and information may be obtained.

Upon receipt of an appeal, the Appeals Referee will notify all interested parties of the time and place set for the hearing. At the hearing the claimant, employer, or other interested party may present written or oral testimony, and may bring witnesses to testify at the hearing.

The claimant, employer, or other interested party may appeal a decision rendered by a Referee by filing an appeal to the Board of Review within 14 days after date of notification or mailing of such decision.

The Board of Review will make a decision based upon the record made at the hearing before the Referee.

If the claimant, employer, other interested party, or the Department desires to appeal a decision of the Board of Review to the Circuit Court of the county in which the plaintiff resides, this may be done by filing an appeal within 20 days from the date the decision was mailed to such party.

Appeals from decisions of a Circuit Court may be made to the Court of Appeals of the State of Mississippi.

Appealing a Determination of Chargeability

When an employer files a protest of chargeability timely with the Department, a determination will be made and the employer will receive a Notice to Employer of Claims Determination.

An employer has the right to appeal a determination of chargeability by filing in writing with the Department an appeal within fourteen days of the mailing of the Notice to Employer of Claims Determination.

Appeal of a Quarterly Statement of Benefit Charges

The Department will notify each employer quarterly of the benefits paid and charged to his experience rating record on Form EXR-5, Statement of Benefit Charges.

An employer has the right within 30 days from the mailing of the Statement of Benefit Charges, Form EXR-5, to file an application for redetermination. This applies **only** if an employer finds that an individual is incorrectly listed on the Statement of Benefit Charges. A copy of the documentation previously issued showing the account would be noncharged for benefits paid should be attached to the response.

INTERSTATE CLAIMS

If the claimant earned base period wages in Mississippi and becomes unemployed after moving to another state, he may file an interstate claim against Mississippi through the Unemployment Insurance office in the state of his new residence. Conversely, if a worker moves to Mississippi after having earned base period wages in covered employment in another state, he may file an interstate claim through a WIN Job Center or itinerant point against the state in which he has qualifying base period wages.

PENALTIES SET FORTH BY THE LAW

The Mississippi Department of Employment Security Law provides that whosoever makes a false statement or representation knowing it to be false, or knowingly fails to disclose a material fact, to obtain or increase any benefits under the Mississippi Act,

or under any employment security law of any state, or Federal government, either for himself or for another person, shall be punished by a fine of not less than \$100, nor more than \$500; or by imprisonment for not longer than 30 days, or by both fine and imprisonment; and each such false statement or representation or failure to disclose a material fact shall constitute a separate offense.

Any employing unit, any office or agent of an employing unit, or any other person who makes a false statement or representation knowing it to be false or who knowingly fails to disclose a material fact to prevent or reduce the payment of benefits shall be punished by a fine of not less than \$100 nor more than \$1000, or by imprisonment for not longer than 60 days, or by both such fine and imprisonment; and each such false statement, or representation or failure to disclose a material fact, and each day of such failure or refusal shall constitute a separate offense.

If because of misrepresentation or withholding of information by the claimant, the individual has received benefits to which he is not entitled under the law, such sums are deducted from the individual's maximum benefit amount, and an additional disqualification imposed for a period not to exceed 52 weeks, as determined by the Department.

In all cases of overpayment of benefits, the claimant is notified of the overpayment and requested to reimburse the Department in full. This is true whether or not the nondisclosure or misrepresentation was willful, and whether or not it was fraudulent.

PREVENTION AND DETECTION OF FRAUD

Within the framework of the regular unemployment insurance procedures there are many safeguards against filing fraudulent claims:

1. The claimant's last employer receives a notice of claim filed which contains the claimant's statement as to last day worked and reason for separation from work. No claim is approved for payment until the employer has had the opportunity of submitting information affecting the claimant's eligibility for benefits.

2. All base period employers whose accounts are chargeable with the benefits paid are sent a copy of the Initial Claim Determination and are given an opportunity to submit information affecting the claimant's eligibility to receive benefits.
3. For each week with respect to which an individual files a claim for unemployment benefits, the claimant is required to certify that he was unemployed, able to work and available for suitable work, and that he was seeking work. He further certifies that he refused no suitable work offered him during the week and he did not fail to apply for any suitable job to which an employment service office referred him. The claimant certifies that he did not perform any work or earn any wages (except as shown on the claim), and that he did not apply for or receive unemployment insurance from any other state or of the United States.
4. A further means of fraud prevention and detection is provided by the Statement of Charges to Employer's Experience Rating Account, which notifies the employer quarterly of any payments made to a former worker and charged to the employer's account during the previous quarter.

If the employer has reason to know that the claimant was working or was ineligible for any other reason during the week for which benefits were paid, he should submit such information immediately to the Department or the WIN Job Center.

5. The claimstaker in the WIN Job Center makes "spot checks" of claimant's eligibility for benefits from time to time. If an investigation reveals that the claimant was self-employed, working, or unavailable for work during the period for which he drew benefits, the information is transmitted to the State Office of the Department for a determination of eligibility.
6. Periodically during a claims series, each claimant is required to complete a questionnaire indicating what efforts he has made on his own behalf to find work, what jobs he is willing to accept, and other data relating to his availability for work.

7. Audits of claims are made in the State Office of the Department by matching quarterly earnings as reported by covered employers with continued claims paid during the same period. If it appears that a claimant has earned wages during the week or weeks for which he was paid benefits, the employer or employers are contacted and payroll records checked to determine whether or not the claimant worked and had wages during the weeks for which he received unemployment insurance. If so, an overpayment will be set up and the claimant requested to repay any benefits he was not entitled to receive.

8. **New Hire Card**

One of the more frequent reasons for the overpayment of unemployment benefits is that a claimant continues to draw benefits after starting to work. In order to eliminate this type overpayment, the "Report of New Hire Card" was developed and is available. The information on the card will be crossmatched with claimant records so that benefits are stopped immediately when a claimant begins working. The card is short and simple to complete, and the postage is paid. A space on the card is provided so that a refusal of a job offer can be reported also. "New Hire Cards" should be completed and returned as soon as possible to be effective. Extra cards can be requested from the WIN Job Center in your area. (See Directory)

Employers who have several hires/rehires to report at one time can send a listing or computer printout, containing the name, Social Security number, and date of hire/rehire of the individuals, to their local WIN Job Center for checking.

9. **Benefit Accuracy Measurement (BAM)**

The Benefit Accuracy Measurement (BAM) system (formerly Quality Control) provides the basis for assessing the accuracy of Unemployment Insurance (UI) payments. It is also a diagnostic tool for identifying errors and their causes and in correcting and tracking solutions to these problems. Representative samples of UI payments and disqualifying determinations are drawn and examined to determine whether they were properly administered

to claimants and whether these claimants were paid the proper amounts, or appropriately denied. Based on the errors identified and information gathered, plans for corrective actions are developed and implemented to ensure accurate administration of state law, rules, and procedures.

OTHER PROGRAMS

Extended Benefits (EB) - During periods of high unemployment, claimants who have exhausted their regular benefits may qualify for a period of Extended Benefits.

Disaster Unemployment Assistance (DUA) - Workers who become unemployed as a result of a major disaster as declared by the President of the United States, and are not covered under the regular UI program, may be eligible for benefits under the Disaster Unemployment Assistance Program. This is Federally funded and not financed by Mississippi's Trust Fund.

Trade Readjustment Allowances (TRA) - The Trade Act of 1974 provides that workers who, within the meaning of the act, are affected by increased imports of an article may be paid benefits in the form of weekly Trade Readjustment Allowances. Direct worker assistance consists of Trade Readjustment Allowances, as well as placement services, job search allowances, relocation allowances, training, and training allowances.

TAX LIABILITY

EMPLOYING UNITS

“Employing unit” means any individual or type of organization, including any partnership, association, trust, estate, joint stock company, insurance company, or corporation, whether domestic or foreign, or the receiver, trustee in bankruptcy, trustee or successor thereof, the legal representative of a deceased person, or this state and/or another state or their instrumentalities or political subdivisions which has or had in its employ one or more individuals performing services for it within this state.

Records to be maintained by Employing Units

Each employing unit, whether it is liable for payment of unemployment contributions or not, is required, by law, to keep true and accurate records. The employing unit's records must contain the worker's name, Social Security Account number, the exact dates of employment, and wages paid to the worker (cash wages as well as wages paid in any other form). Records related to employment must be made available to authorized representatives of MDES for inspection, review, and copying, as is necessary in conducting the business of the Department.

EMPLOYMENT

Employment means any service performed for wages by an individual who is subject to the direction and control of the employer.

Services excluded from the definition of employment

Certain types of service are excluded from the definition of employment under Mississippi Employment Law. The following is a partial list of excluded services.

Services performed:

1. in the employ of a church;
2. in the employ of certain religious organizations;
3. by ordained or licensed ministers;
4. by public elected officials;
5. as a member of a legislative body;
6. as a member of the judiciary of a state or political subdivision;
7. as a member of the State National Guard or Air National Guard;
8. as an employee serving on a temporary basis due to a natural disaster;
9. in certain governmental policy-making or advisory positions;
10. in certain facilities in a program for individuals performing rehabilitative or remunerative work;
11. by an inmate of a custodial or penal institution;
12. as a part of an unemployment work-relief or work-training program;

13. as casual labor, not in the usual course of an employer's business;
14. by an individual in the employ of his/her son, or daughter, or spouse;
15. by an individual under the age of 21 in the employ of his/her father or mother;
16. for the US government;
17. under the Railroad Unemployment Insurance Act;
18. in the employ of a school by a student or the spouse of a student under certain conditions;
19. by an individual who is a student at a nonprofit or public institution, is under the age of 22, and is enrolled in a program which combines academic instruction with work experience;
20. by a patient of a hospital for that hospital;
21. by a student nurse or an intern in certain cases;
22. by an insurance agent or solicitor if remuneration is solely by way of commission;
23. by an individual under the age of 18 in the distribution of newspapers;
24. by a barber or beautician leasing a workstation and compensated solely by patrons he/she serves and is free from direction and control by the lessor;
25. By a real estate agent if remuneration is solely by way of commission.

When service performed by an employee in one-half or more of a pay period constitutes employment, then all services performed for that employer constitutes employment. However, if the service performed by an employee in more than one-half of the pay period does not constitute employment, then none of the services performed shall be considered to be employment.

EMPLOYER LIABILITY

Employing units may incur liability in one of three ways. They may become liable based on their own employment record, or by acquiring an already liable business, or by voluntarily electing to become a liable employer.

Liability based on employment record

1. Any employing unit may become liable, except agricultural, domestic, non-profit and governmental units, by having one or more employees at least one day of a calendar week in each of 20 different calendar weeks in a calendar year. The weeks do not have to be successive calendar weeks, the employees do not have to be full-time employees, nor do the employees have to be the same employees in each of the 20 weeks. An employing unit may also become liable by paying wages of \$1500 or more in any calendar quarter.
2. Any agricultural employing unit may become liable by having 10 or more employees on at least one day of a calendar week in each of 20 different calendar weeks in a calendar year. The weeks do not have to be successive, the employees do not have to be full-time employees, nor do the employees have to be the same employees in each of the 20 weeks. An agricultural employing unit may also become liable by paying cash wages of \$20,000 or more in any calendar quarter.
3. Any domestic employing unit paying cash wages of \$1000 or more in any calendar quarter is an employer under the Mississippi Department of Employment Security Law.
4. Any non-profit organization, which is an employing unit and is exempt under IRS Section 501(c)(3), having 4 or more employees in 20 different weeks in a calendar year, is an employer under the Mississippi Department of Employment Security Law. The weeks do not have to be successive, the employees do not have to be full-time employees, nor do the employees have to be the same employees in each of the 20 weeks.
5. Any governmental entity that employs any individual is a liable employer under the Mississippi Department of Employment Security Law.

Liability by acquiring an employing unit

1. Any entity that acquires the organization, trade, or business of another entity, or most of another business that is already liable for unemployment taxes, automatically becomes an employer under the Mississippi Department of Employment Security Law.
2. Any entity that acquires an identifiable portion of an employers business which is already liable, will become an employer under the Mississippi Department of Employment Security Law.
3. Any employing unit which is not liable for unemployment taxes, and buys another employing unit, may become a liable employer if the sum of the two employing units' employment record, within the calendar year the purchase occurred, is sufficient to meet the liability requirements of the Mississippi Department of Employment Security Law.

Attention: Any entity acquiring the business of an employer in the state of Mississippi may be liable for any tax debt owed to the Mississippi Department of Employment Security at the time of acquisition by the business that is acquired.

Liability by voluntary election

An employing unit may request coverage or voluntarily elect to become a covered employer by completing a registration form and indicating that he/she wishes to elect to become an employer liable for unemployment taxes. The Mississippi Department of Employment Security then makes a decision regarding the propriety of allowing coverage. Generally, coverage will be allowed for those employers who expect to meet the liability requirements of the law later in the calendar year for which coverage is elected.

Duration of liability

Employers who meet liability requirements during a year are liable for the entire calendar year in which they initially meet the liability requirements. All employers who become liable for unemployment taxes shall be liable for a period of at least two calendar years. An employer's account may be inactivated, meaning that the employer

will not be required to file quarterly reports, at any time the employer ceases to have employment, but will be reinstated if employment resumes.

Termination of coverage

Although the Mississippi Department of Employment Security may inactivate some accounts, termination of coverage must be requested in writing on or before May 31 of the year for which the employer is seeking termination of coverage. If MDES finds, that during the calendar year preceding the year in which the employer is seeking termination of coverage, the employer has not had sufficient employment to meet the requirements of liability, then termination of coverage may be approved.

Certificate of Registration

Each employing unit that has been found to be liable by the Mississippi Department of Employment Security is issued a certificate of registration. The certificate includes the employer's state unemployment tax account number, which should be included on all correspondence with MDES. The registration number should also be available when contacting MDES by telephone.

WAGES

The term wages means payments or remuneration for services rendered, whether the payment is made in cash or any form of remuneration or compensation other than cash, including commissions and bonuses. Non-cash remuneration to domestic or agricultural employees is not considered wages.

Payments not normally considered wages include:

1. Payments made into a:
 - a. retirement fund,
 - b. sickness or accident fund,
 - c. medical or hospitalization benefit fund, or
 - d. death benefit fund;

2. Dismissal payments that the employer is not legally required to make;
3. Payments by an employer, without deduction from the remuneration of an employee, of Social Security Tax;
4. Payments made to or on behalf of an employee for a “cafeteria” plan which meets the following criteria:
 - a. qualifies under Section 125 of the Internal Revenue Code,
 - b. covers only employees,
 - c. covers only non-cash benefits, and
 - d. does not include deferred compensation plans.

EMPLOYER TAX (CONTRIBUTION) RATES

New employer rates

Most new employers receive a fixed tax rate of two and seven tenths percent (2.7%) for the first two to three years (as determined by when the employer is found to be liable for unemployment taxes) of liability. After the employer has accumulated adequate experience, a modified rate will be computed for the employer each calendar year. Employers who purchase the business of an employer that is already liable and registered with MDES will assume the rate of the business that has been acquired. If a partial purchase is made, the employer may be assigned a new employer rate or may be assigned a rate based on the employment and benefits charge history of the part of the predecessor’s business that was acquired. A determination is made on the circumstances of each case involving a partial purchase.

Modified rates

Employers who qualify for a modified rate will receive a notification of their rate each year prior to the time the first quarter tax return is due. The modified rate consists of two components. One of the two components is the general experience ratio and the other component is the individual experience ratio. The combination of the two ratios is the employers tax rate for the year.

The general experience ratio takes many factors into consideration. From the balance of the unemployment trust fund, to the total wages paid during last two fiscal years, to the amount of benefit charges that may not be assigned to any employer's account, and other factors. The rate formula is designed to accumulate funds during times of high employment in order to have funds available for benefits during times of high unemployment. This mechanism prevents the rating formula from overreacting to temporary periods of high unemployment.

The individual experience ratio is determined by dividing the total benefits charged against the employer's account for the last 36 months ending on June 30 prior to the rate year by the taxable wages paid for the same period of time.

Other rates

Employers who fail to file required tax **and** wage reports (within the computation period), will be assigned a five and four tenths percent (5.4%) tax rate for the next calendar year and each of the following years that the missing reports would be used in the computation period for the employers tax rate.

Reimbursing Employers

Employers who have elected to become reimbursing rather than taxpaying employers, do not qualify for experience rating and cannot qualify for noncharge provisions as provided for taxpaying employers. EXCEPTION: Political Subdivisions who elect to become a combination of reimbursable and rate paying. Such employers elect to pay contributions at the rate of five-tenths of one percent (.5%) of the taxable wage base on each employee's earnings in each calendar year in order to be entitled to noncharges as provided in Section 71-5-355(2)(b)(ii) of the Mississippi Code of 1972. Benefits paid for claims not falling into one of these categories will have to be reimbursed dollar for dollar.

Benefits paid to an eligible unemployed individual who worked for a reimbursable employer in his base period are charged against the employer's account in the same proportion to which wages paid by each base period employer bears to the total base period wages.

The reimbursement must be dollar for dollar, one dollar reimbursement for each dollar paid in benefits in every case, so that the trust fund shall be reimbursed in full, such reimbursement to include, but not be limited to, benefits or payments erroneously or incorrectly paid, or paid as a result of a determination of eligibility which is subsequently reversed, or paid as a result of claimant fraud.

A worker, who quit or was discharged by a reimbursable employer, can become eligible for benefits if he removes the disqualification (See pages 6-10). In such event the base period employer would be required to reimburse the agency for the employer's proportionate share of the benefits paid.

REPORTING WAGES AND PAYING TAXES

Due dates

All employer reports are due on or before the last day of the month following the close of the calendar quarter to be reported. If the reporting month ends on a Saturday, Sunday or a state or federal holiday, the report is due or must be postmarked by the U. S. Post Office the next business day. The dates of filing are generally as follows:

January to March	1st quarter	Due on or before the last day of April
April to June	2nd quarter	Due on or before the last day of July
July to September	3rd quarter	Due on or before the last day of October
October to December	4th quarter	Due on or before the last day of January

Taxes are due at the same time that reports are due. Late filing of reports or late payment of taxes will result in the addition of interest and/or possibly damages. Interest is computed on late payment of taxes at a rate of one percent (1%) per month or a part

of a month. An additional twenty percent (20%) in damages may be charged for each quarter, ten percent (10%) for failure to pay taxes timely and ten percent (10%) for failure to file reports timely.

Reports

The tax (contribution) report contains summary information for the employer's quarterly employment activity. Total wages, non-taxable wages, taxable wages, UI taxes, training taxes due, interest and damages due, and number of employees working during each month.

The wage report contains a listing of all employees by Social Security number and name with each employee's wages for the quarter. The total wages listed on the wage report must equal the total wages reported on the tax (contribution) report. Wages are reported in the quarter in which they are paid or made available for the employee.

Wage reports may be filed on tape or diskette. Any employer interested in filing wage reports on tape or diskette may contact MDES (Tax Department) by telephone at (601) 321-6228, or by mail at P. O. Box 22781, Jackson MS 39225. **MDES currently does not accept Internet filings or electronic payments.**

Corrections to reported wages

Corrections to reported wages must be made by quarter, each quarter being reported on a separate adjustment form. Corrections resulting in an increased tax liability should be accompanied by a payment adequate to satisfy the amount due, including interest and damages, as appropriate. Corrections resulting in a decreased tax liability and a credit will result in a credit memo being issued. The credit may be used as payment on another quarter or the employer may request a refund. Proper adjustment forms and assistance in making necessary adjustments may be obtained from a local field representative.

Refunds of overpayments

Credit memos are mailed to each employer who has paid more tax than is due for the quarter unless there is a debit in another quarter, in which case the amount will be used to satisfy the debit. Any credit existing afterward will be available for refund. A refund of

the credit may be requested by the employer. The employer may choose to apply the credit to a future quarter, and may do so by reducing the payment for that quarter by the amount of the credit.

Credits are available to be applied to any other quarter that is not fully paid, or for refund, for a period of three years after the end of the year for which the credit was created. Failure to use the credits or request a refund within the three-year period will result in forfeiture of the credit.

Taxable wage base

Mississippi's taxable wage base is currently \$7000, meaning that only the first \$7000 of wages paid to each employee in each calendar year is taxable.

FEDERAL CREDIT FOR TIMELY STATE PAYMENTS

Federal unemployment tax (FUTA) laws require employers to pay tax at a rate of six and two tenths percent (6.2%) of taxable wages. Each employer that pays state unemployment taxes timely (by January 31 of the year following the close of the calendar year to be reported), receives five and four-tenths percent (5.4%) credit on FUTA. The employer then only owes federal taxes of eight-tenths percent (.8%) of taxable wages to the IRS.

TAX (CONTRIBUTION) APPEAL RIGHTS

The law extends appeal rights to employers in the following manner.

Employers may:

1. Appeal a rate assigned by MDES within 30 days after the date of mailing of the employer's rate notice.
2. Appeal an assessment, which is made in the absence of reports filed by the employer, to establish tax liability, within 15 days from the date of mailing of the notice demanding payment.

EMPLOYMENT SERVICES

The Mississippi Department of Employment Security, Workforce Investment Network (WIN) Job Centers, offer labor exchange services in which job seekers that possess occupational skills and employers who need workers with these skills are brought together for the advantage of both. The WIN Job Centers, in partnership with other workforce related service providers, offer customers a range of services within a “one-stop” concept.

The services available through the WIN Job Centers serve needs of job seekers and employers, shorten the duration of unemployment of laid off workers, provide training opportunities to those with little or no occupational skills, and provide placement support and information to individuals entering the labor market for the first time. In addition, the WIN Job Center staff refers individuals to other community and State agencies to assist them in overcoming barriers to employment such as a personal disability, lack of high school diploma, access to food and shelter, and other social services.

WIN Job Center staff provides assistance to the towns and communities of its varied labor markets through a statewide network of offices and service points that provide an array of services. The majority of job seekers and employers are no more than a twenty-minute drive from a point of service.

MDES does not charge a fee to businesses or job seekers, and will recruit and refer workers for a single job opening, or staff a new business or industry from the ground up. The services provided by the Department include:

Placement Services

Placement denotes an acceptance by an employer of a person for a job as a direct result of WIN Job Center activities. These activities are accomplished by obtaining an order from an employer for a worker, selecting the person most suitable for the job, referring the person to the employer for consideration, and verifying that the person has been accepted by the employer and has entered on the job. Interviewing techniques and occupational classification are major tools used to accomplish this goal.

Job Information Delivery System

Direct assistance to the job-seeking public of Mississippi is provided through the Job Information System (JIS) in all WIN Job Center locations. This assistance is available within a limited-distance drive of every Mississippian through a network of numerous service points.

Each full service, comprehensive Job Center offers a Resource Center located within the office. Resource Centers are self-service in nature and offer personal computers, Internet access, self-directed materials and hard copy materials for customers to use to obtain information for job search and/or career choices. All offices offer access to fax machines and copy machines. Access to other workforce related services is available at all offices, either in person or through the provision of information about services offered by other agencies or groups.

Through a continuation of the cooperative efforts between MDES and the Mississippi Educational Television Network (ETV), any Mississippian can receive current job information daily by watching the ETV network. The televised "Job Bank" program continues to make information about selected new jobs available statewide and provides instructions for viewers to contact the nearest WIN Job Center for additional information about jobs listed and the many other jobs included in the computerized Job Bank system.

Job Development

Frequently, job seekers who possess certain skills, knowledge, and/or abilities complete applications for work at a time when Job Centers do not have job openings on file that match their qualifications. The WIN Job Center engages in an active program of job development on behalf of such job seekers to bring their availability to the attention of employers who hire workers with such skills. Many job seekers applying for work through the WIN Job Centers are young and inexperienced, yet have the potential to become skilled workers in the community. Job development is also done for these individuals, thus helping them enter a field of employment in line with their vocational objectives.

WIN Job Center staff is also involved in the provision of services funded under the Workforce Investment Act (WIA) of 1998. This program provides basic workforce related services to customers and also funds training opportunities for job seekers in the form of on-the-job training and individual vocational training. The goal of these services is to place individuals in meaningful, unsubsidized employment, which will provide them with a self-sufficient income. These services are available to employed, unemployed, and underemployed persons.

Job Search Skills Training

WIN Job Centers provide Job Search Skills Training. Through a structured, comprehensive approach, this program provides job seekers with skills and techniques needed to acquire occupational opportunities and teaches job seekers how to retain a job once they are hired.

The goal of the program is to give job seekers a set of job-finding skills, which they can actually apply in their individual job searches. For example, during the training, job seekers may learn how to dress appropriately and how to properly conduct themselves during an interview. Not only are these skills useful at the time they are taught, but also the skills will continue to be useful should these individuals become unemployed in the future.

Job Search Skills Training benefits employers by providing them with a better-prepared applicant, saving the employer's time during the interview process. Teaching job seekers how to keep a job once they are hired helps reduce employer turnover rates. Since an employer's Unemployment Insurance tax rates are determined by the amount of benefits paid to former employees, helping laid-off workers find jobs quickly helps hold down company tax costs.

Employer Services

The purpose of the Employer Relations program is to establish and maintain a good working relationship between individual employers and the local WIN Job Center staff. Activities consist of planned personal visits, promotional telephone contacts and

employer meetings to insure that both well-established and new employers are made aware of the services available to them. Specific purposes of a planned visit may include: to identify individual employer needs; to solicit current and future job orders; to do specialized job development; to handle complaints; to promise and follow through to assure improved services; to explain specific programs and services handled by the agency; to identify potential employers who might benefit from on-the-job training contracts; and when applicable, to explain the Federal Contractors' Job Listing.

Employer Tax Credits

The Department of Employment Security certifies workers' eligibility for employer tax credits. Tax Credits are provided as incentives to employers to encourage the hiring of individuals from designated target groups. Special time rules exist for applying for the credits. Certifications are issued to employers upon determination of eligibility.

MDES certifies eligibility for both the **Work Opportunity Tax Credit (WOTC)** and the **Welfare to Work (WtW) Tax Credit**. WOTC is a credit of up to \$2400 for businesses that hire from groups that have high unemployment rates or other special employment needs. The **WtW Tax Credit** is a two-year credit against federal taxes for businesses hiring long-term family assistance recipients. For each eligible new hire the maximum credit is \$3500 for the first year, and up to \$5000 for the second year.

Occupational Testing

A personal computer self-administered clerical skills test measures job proficiency in typing. A variety of career assessment instruments are used in employment counseling to aid individuals in identifying their job related aptitudes, interests, abilities and values. Other instruments are used to determine basic skills levels, and to determine the appropriate level of a particular test to administer to an individual.

Alien Employer Certification

When permanent employment or certain temporary jobs are offered to alien workers by an employer, the Secretary of Labor is required by federal regulations to certify to the Immigration and Naturalization Service that U.S. workers are not available, and that employing alien workers will have no adverse effect on U.S. workers. By contract with the Department of Labor, MDES provides information to the Department of Labor's Certifying Officer in Atlanta that it is necessary to make these determinations, which are the basis for issuing a certification for the employment of an alien in the State of Mississippi.

Employers file applications for Alien Employment Certification with MDES. Assistance is provided in determining prevailing wages, recruiting U.S. workers, and gathering numerous details required by federal regulation. The assembled documentation is forwarded to the Certifying Officer.

Certifications can be granted only by the Department of Labor's Regional Certifying Officer, who either approves, or denies the application, or requests additional information. Denials may be appealed to an Administrative Law Judge; approvals are either returned to the employer for submittal to the Immigration and Naturalization Service with an application for a change in visa status of an alien already legally in the U.S., or are forwarded to the U.S. Consulate where the alien will file a visa application for employment in the U.S.

Services To Veterans

A Disabled Veterans Outreach Program (DVOP) Specialist and/or a Local Veterans Employment Representative (LVER) are housed in the majority of WIN Job Centers, and are designated to serve veterans exclusively. These employment representatives may also be found at veterans' hospitals or other locations where veterans frequent.

The Uniformed Services Employment and Reemployment Rights Act (USERRA) prohibits employers from discriminating against

veterans, reservists, and National Guard members based on their past, present or future military obligation. The law also requires that employers provide reemployment rights after a period of active duty or training.

Veterans' preference is available to certain categories of veterans when applying for jobs with the federal government. Priority is given to veterans and preferential treatment is given to veterans of the Vietnam era and disabled veterans in all services provided by the WIN Job Centers. Veterans who have been separated from the armed forces under honorable conditions after three (3) or more years of active service shall receive preference.

Companies doing business with the federal government are designated as Federal Contractors. Any contract in the amount of \$100,000 or more entered into by any business for the procurement of personal property and non-personal services (including construction) shall utilize affirmative action to employ and advance in employment special disabled veterans, and any other veterans who served on active duty during a war, or in a campaign or expedition for which a campaign badge had been authorized. They are also required to list their job openings with MDES WIN Job Centers. The Office of Federal Contract Compliance Programs (OFCCP) is the enforcing agency, while the role of MDES is to observe veterans preference and to assist the employer by making nondiscriminatory referrals.

Employment Counseling

It is the policy of MDES to provide employment counseling services to any job seeker of employable age who requires and wishes such assistance in becoming vocationally adjusted.

The objective of employment counseling is to achieve worthwhile employment for each job seeker. Employment counselors assist in identifying barriers which prevent them from getting a job or being successful on a job, in developing plans to overcome these barriers, and in securing employment in a chosen occupational field. Counseling includes identifying and planning steps necessary for the job seeker to enter and progress in a chosen occupational field.

Services To Youth

A large number of job seekers are young people under 22 years of age. Many youth are from disadvantaged families, are school dropouts or are recent high school graduates. Counselors work with those who may need to make a vocational choice prior to entering the labor market or enrolling in special programs.

Memorandum of Understanding With the State Personnel Board

A Memorandum of Understanding exists between the Mississippi State Personnel Board (SPB) and this Agency regarding the provision of recruitment and application services. Under this agreement, MDES maintains access to all job announcements advertised on the SPB website, provides hands-on assistance to customers completing the SPB on-line application, and maintains a supply of the Experience and Training Record (state application) for distribution to job seekers. MDES has also agreed to share the resources of the WIN Job Centers and to provide information necessary for the successful entry/reentry of individuals into state employment.

Immigration Reform and Control Act

On November 6, 1986, the President signed into law the Immigration Reform and Control Act of 1986 (IRCA). The law is designed to make jobs available to American citizens and to aliens who are authorized to work by (1) making it unlawful to hire, recruit or refer for a fee unauthorized aliens; (2) requiring those who hire, or who recruit or refer for a fee individuals for employment, to verify both the identity and employment eligibility of such individuals and (3) making it unlawful to continue to employ unauthorized aliens hired after November 6, 1986. Employers are required to complete the Form I-9 for individuals hired after November 6, 1986, and must visually examine documents that evidence the identity and employment eligibility of the individual. Employers, recruiters and referrers for a fee who fail to comply with the employment verification requirements shall be subject to penalties.

Services To Migrant and Seasonal Farm Workers (MSFWs) and Agricultural Services

U.S. District Court Judge Charles R. Richey issued a Court Order requiring the Department of Labor to take certain actions to provide farm workers with employment services on a non-

discriminatory basis. The Department of Labor published federal regulations in 1980 covering Services to Migrant and Seasonal Farm Workers (MSFWs), Job Center Complaint System and Monitoring and Enforcement of Job Service Regulations. These require that each State agency and each WIN Job Center shall offer to MSFWs, the full range of employment services, benefits and protection; that State Administrators shall assure that their State agencies monitor their own compliance with Job Center regulations in serving MSFWs on an ongoing basis; that each State agency shall operate an outreach program in order to locate and contact MSFWs who are not being reached by the normal intake activities conducted by the Job Centers; and that each State agency shall establish and maintain a Job Center complaint system.

Forestry workers are now covered by the Migrant and Seasonal Agricultural Worker Protection Act (MSAWPA). Forestry contractors must register with the Department of Labor as farm labor contractors if they are involved in recruiting and transporting migrant and seasonal labor. Before referring workers to contractors for employment, State WIN Job Center offices are required to be sure that the contractors are registered with the Department of Labor.

Federal Bonding Program

The Federal Bonding Program, sponsored by the United States Department of Labor, has been in existence since 1966. It is a unique job placement tool for at-risk job seekers. The program's fidelity bonds provide insurance guaranteeing job honesty and serve as an effective employer incentive for hiring hard-to-place job seekers.

This program serves ex-offenders, welfare recipients, individuals with a history of substance abuse, individuals who have been dishonorably discharged, disadvantaged youth, and others with barriers to employment, at no cost to the job seeker or the employer. This tool has been effective in improving the efficiency and effectiveness of job placement services.

The Mississippi Department of Employment Security is provided a limited number of promotional bonds by the Department of Labor each program year, beginning in July. However, any public or

private, governmental or community-based organization can purchase bond packages. Employers can also purchase bonds. Bonds are used by workforce development organizations, welfare-to-work programs, corrections organizations, and youth and ex-offender programs across the nation.

Job Corps

The Job Corps Program is a training opportunity for economically disadvantaged youth between the ages of 16 and 24. The Program is 100% federally funded by the U.S. Department of Labor. Job Corps Centers are located nationwide including three in Mississippi. They are residential facilities that house participants during their training period of up to two years. Job Corps Center staff teaches a wide range of vocational skills, social skills and employability skills that are designed to prepare graduates for entry-level jobs. During the training period, students may earn a GED, or in some Centers a high school diploma, while continuing to be counseled for career development. The Job Corps Program offers free housing, meals, medical care, as well as a clothing allotment and a modest allowance for personal needs.

Trade Adjustment Assistance Program (TAA)

Workers displaced from their jobs because of increased foreign imports are helped to become employed again by the Trade Adjustment Assistance (TAA) program. The TAA program provides weekly cash benefits called Trade Readjustment Allowance (TRA), training, job search and relocation allowance, and other reemployment services.

Workers eligible for TAA may receive:

- Special help in finding a new job.
- Training in a new skill if suitable employment is not otherwise available.
- Job search allowances to cover expenses while looking for work outside of commuting range. These payments may not exceed 90 percent of necessary travel and living expenses up to a maximum of \$800 for petition numbers 49999 and below and \$1250 for petition numbers 50000 and above.

- Relocation allowances (90 percent of moving expenses) to help move their families and household goods to new employment outside the commuting area. In addition, workers may receive a lump sum payment -- not to exceed \$800 for petition numbers 49999 and below and \$1250 for petition numbers 50000 and above -- to help them get settled.
- TRA, generally at the level of regular weekly Unemployment Insurance (UI) benefit checks, becomes payable when workers have exhausted their entitlement to all other jobless benefits: regular state UI, Extended Benefits (EB), and Federal Supplemental Compensation (FSC). TRA is limited to 52 times the TRA weekly benefit amount minus all other jobless benefits received. An exception to this limitation occurs when workers are enrolled in approved training courses, in which case they may be paid up to 26 additional weeks of TRA.

To be eligible for TRA, a worker must have earned at least \$30 a week for 26 weeks in the 52-week period ending the week of his layoff.

Other services include:

Labor Market Information

MDES collects, analyzes, and distributes information showing trends in labor demand and supply on a statewide basis. This information is valuable to employers in planning plant expansions, seeking new locations, initiating training programs, and making sales and market analysis. It is also valuable to local civic groups and educational institutions in determining local vocational training needs and community development plans.

The Labor Market Information Department prepares employment and wage information, occupational and industry projections, and materials designed to assist employers in the preparation of affirmative action plans.

WORKFORCE INVESTMENT ACT (WIA) PROGRAM

Summaries of WIA programs operated by MDES, in cooperation with local workforce investment areas and their fiscal agents, include:

On-The-Job Training (OJT)

The purpose of OJT is the placement of individuals into unsubsidized employment upon completion of negotiated training with private and/or public sector employers. During the training period, employers are reimbursed for up to fifty percent (50%) of the trainees' entry wages during the established training period. MDES operates this program for the local workforce investment areas in most areas of the State.

Individual Training Accounts (ITA)

Vocational training is available to eligible individuals who have been unable to obtain or retain employment through the provisions of other services through the establishment of an Individual Training Account. Individuals are enrolled into training courses offered as part of the regular curriculum of training at community colleges, vocational/educational centers, or private training facilities.

Certification and Enrollment for Other Agencies

MDES provides certification, enrollment, status change, and termination service for operators of other WIA funded programs.

Rapid Response

Individuals involved in plant closures or lay-offs are offered specialized assistance in becoming re-employed. The first step in assistance is the provision of Rapid Response activities through meetings with affected employees prior to the actual lay-off or closure. Individuals who have been unemployed for a number of weeks and who appear to be most likely to exhaust their unemployment benefits are also targeted for intensive reemployment assistance.

DIRECTORY OF WIN JOB CENTERS

OFFICE	OFFICE LOCATION	TELEPHONE
<u>BILOXI</u>	2306 Pass Road	(228) 388-7997
<u>BROOKHAVEN</u>	545 Brookway Blvd.	(601) 833-3511
*Meadvile	Walnut Street	(601) 384-2363
*Monticello	517 East Barnes Street	
<u>CANTON</u>	152 Watford Parkway	(601) 859-7117
<u>CLARKSDALE</u>	236 Sharkey Ave., 3 rd Floor	(662) 624-9001
*Marks	263 East Main Street	(662) 624-9001
Batesville	103-16 Woodland Rd., Tylertown Plaza	(662) 563-7318
Tunica	1054 S. Fitzgerald Blvd., Robinsonville	(662) 363-2764
<u>COLUMBUS</u>	400-B Wilkins Wise Road	(662) 328-6876
Louisville	600 North Court Ave., Suite B	(662) 773-5051
*Macon	16129 Hwy. 45	(662) 773-5051
Starkville	100 Felix Long Drive	(662) 323-2272
*Ackerman	Courthouse Annex	(662) 285-6998
*Eupora	114-A Hwy. 9 North	(662) 258-7086
West Point	117 East Jordan	(662) 494-4144
<u>CORINTH</u>	714 Taylor Street	(662) 286-3308
*Booneville	NEMCC-Holiday Hall	(662) 720-7459
*New Albany	301 North Street	(662) 692-1502
*Ripley	111 E. Spring Street	(662) 837-7411
Corinth South	31 C.R. 401	(662) 287-3247
Iuka	1107 Maria Lane	(662) 423-9231
<u>FOREST</u>	229 South Davis Street	(601) 469-2851
*Bay Springs	Courthouse Annex	(601) 764-2594
*Morton	61 3 rd Street	(601) 732-2228
*Raleigh	County Office Bldg.	(601) 782-9212
Carthage	202 C. O. Brooks Street	(601) 267-9282
<u>GREENVILLE</u>	800 Martin Luther King Jr. Blvd.	(662) 332-8101
	Delta Plaza Shopping Center	
*Mayersville	Issaquena Co. Courthouse, Hwy. 14	(662) 873-2761
*Rolling Fork	400 Locust Street	(662) 873-0125
Cleveland	119 South Commerce Avenue	(662) 843-2704
Indianola	226 N. Martin Luther King Drive	(662) 887-2502
*Belzoni	501 Hayden St., Neighborhood Facilities Bldg.	(662) 247-2264
<u>GREENWOOD</u>	313 Lamar Street	(662) 453-7141
*Carrollton	Courthouse Square, Lexington St.	(662) 237-9274
*Charleston	Child Support Office, Court Sq.	
*Lexington	106 W. Wood Avenue	(662) 834-2426
<u>GRENADA</u>	1751 Poplar Street	(662) 226-2911
*Winona	109 Liberty Street	(662) 283-4009
Kosciusko	115 Northside Shopping Ctr., Hwy. 12 West	(662) 289-2621
<u>GULFPORT</u>	12121 Highway 49 North	(228) 539-6800
Bay St. Louis	3060 Longfellow Drive	(228) 467-9572

DIRECTORY OF WIN JOB CENTERS (Continued)

OFFICE	OFFICE LOCATION	TELEPHONE
<u>HATTIESBURG</u>	4100 Mamie Street	(601) 264-0502
Columbia	1111 Hwy. 98	(601) 736-2628
*Prentiss	Old Courthouse	(601) 792-2473
Picayune	1839-B Cooper Road	(228) 798-3472
<u>HAZLEHURST</u>	1016 Carroll Drive	(601) 894-2121
<u>HERNANDO</u>	225 Losher Street	(662) 429-9874
*Holly Springs	230 College Street	(662) 252-7664
*Senatobia	NWMCC – 4975 Hwy. 51 North	(662) 562-3351
<u>JACKSON MAIN</u>	420 East Woodrow Wilson Drive	(601) 321-7931
<u>LAUREL</u>	1721-B West Tenth Street	(601) 649-7813
*Collins	City Hall, Main Street	(601) 765-8381
*Waynesboro	1100 Bradley Street	(601) 735-3257
<u>McCOMB</u>	416 Marion Avenue	(601) 684-4421
*Tylertown	Courthouse, Ball Avenue	(601) 876-3573
<u>MERIDIAN</u>	2000 Highway 19 North	(601) 483-1406
*DeKalb	Courthouse Annex	(601) 743-5106
*Quitman	Courthouse Annex	(601) 776-6021
<u>NATCHEZ</u>	310 Briarwood Road	(601) 442-0243
<u>OXFORD</u>	2130 Jackson Avenue, West	(662) 234-3231
*Bruce	City Hall	(662) 983-2453
*Calhoun City	City Hall	(662) 628-8346
*Water Valley	307 Main Street	(662) 473-2445
<u>PASCAGOULA</u>	1604 Denny Avenue	(228) 762-4713
*Lucedale	MGCCC - George County Center	(601) 766-6427
<u>PEARL</u>	212 St. Paul Street	(601) 939-0786
*Mendenhall	150 West Court Street	(601) 847-1322
<u>PHILADELPHIA</u>	1120 E. Main St., Suite 11	(601) 656-2811
*Decatur	Skill Tech One-Stop Center	(601) 635-2111
Newton	107 Adams Street	(601) 683-2021
Philadelphia Resort	390 Industrial Road, Choctaw, MS	(601) 656-0680
<u>TUPELO</u>	146 South Thomas St., Suite A	(662) 842-4371
*Fulton	Courthouse-201 W. Main Street	(662) 862-3824
*Pontotoc	182 Highway 15 North	(662) 489-3956
Amory	1619 Highway 25	(662) 256-2618
Houston	665 N. Jefferson Street	(662) 456-3563
<u>VICKSBURG</u>	1625 Monroe Street	(601) 638-1452
*Port Gibson	410 Main Street, 3 rd Floor	(601) 437-5576
Yazoo City	306 E. Jefferson Road	(662) 746-1141

All offices are open from 8:00 am until 5:00 pm, except as noted on the next page:

DIRECTORY OF WIN JOB CENTERS (Continued)***PART-TIME OFFICES**

OFFICE	DAYS OF SERVICE	HOURS
Ackerman	Friday	9:00 - 12:00
Bay Springs	Tuesday & Wednesday	8:30 - 4:30
Belzoni	Monday, Tuesday, Thursday	9:00 - 4:00
Booneville	Wednesday 9:00 – 12:00 & Thursday	9:00 - 3:00
Bruce	1 st & 3 rd Wednesday	9:00 - 12:00
Calhoun City	1 st & 3 rd Wednesday	8:00 - 4:00
Carrollton	1 st & 3 rd Tuesday	8:00 - 4:00
Charleston	Tuesday	9:30 - 12:00
Collins	Wednesday	9:00 - 4:00
Decatur	Tuesday & Thursday	8:00 - 11:30
Dekalb	Wednesday	9:00 - 11:00
Eupora	Thursday	8:30 - 11:30
Fulton	Wednesday & Thursday	8:30 - 4:30
Holly Springs	Thursday	9:00 - 3:00
Lexington	Monday, Tuesday, Thursday	9:00 - 4:00
Lucedale	2 nd & 4 th Thursday	9:00 - 4:00
Macon	Thursday	9:00 - 12:00
Marks	Tuesday	9:00 - 4:00
Mayersville	2 nd & 4 th Thursday	1:00 - 3:00
Meadville	Wednesday	8:30 - 12:00
Mendenhall	Tuesday 9:00-4:00 & Thursday	9:00 - 12:00
Monticello	Friday	8:30 - 12:00
Morton	Monday & Tuesday	8:30 - 4:30
New Albany	Monday & Wednesday	9:00 - 4:00
Pontotoc	Monday & Tuesday	9:00 - 4:00
Port Gibson	Thursday	8:00 - 4:00
Prentiss	Tuesday	9:00 - 12:00
Quitman	Thursday	1:00 - 5:00
Raleigh	Thursday & Friday	8:30 - 4:30
Ripley	Monday - Friday	8:00 - 4:30
Rolling Fork	Thursday	9:00 - 12:00
Senatobia	Tuesday	8:30 - 4:30
Tylertown	Thursday & Friday	8:00 - 5:00
Waynesboro	Friday	8:30 - 4:00
Water Valley	Wednesday	9:00 - 12:00
Winona	Wednesday	9:00 - 12:00

NOTES:

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.